



STATE OF NEVADA  
GAMING CONTROL BOARD

CPA MICS COMPLIANCE CHECKLIST

**BINGO**

	<u>Yes</u>	<u>No</u>	<u>W/P Ref.</u>
<b>Game Play</b>			
1. At those locations with an annual bingo write exceeding \$1 million in the previous 12-month period ended June 30, do employees who sell cards on the floor not verify payouts with cards in their possession?	_____	_____	_____
<b>Testing of Questions 2 and 3 is required.</b>			
<b>Scope: Select card sales documentation for 2 days per year. Test days should be in non-consecutive months.</b>			
2. Are all sales of bingo cards documented by recording at least the following:			
a. Date?	_____	_____	_____
b. Shift?	_____	_____	_____
c. Session (if applicable)?	_____	_____	_____
d. Dollar amount?	_____	_____	_____
e. Signature or initials of at least one seller (if manually documented)?	_____	_____	_____
f. Signature or initials of person independent of seller who has randomly verified the card sales? <b>(This requirement is not applicable to locations with \$1 million or less in annual write.)</b>	_____	_____	_____
3. Is the total write (card sales) computed and recorded by shift (and session, if applicable)?	_____	_____	_____
4. Are procedures utilized to insure the correct calling of numbers selected in the bingo game?	_____	_____	_____
5. Is each ball shown to a television camera immediately after it is called so that it is individually displayed to all patrons?	_____	_____	_____
6. For all coverall games and other games offering a payout of \$1,200 or more, as the balls are called are the numbers immediately recorded by the caller and maintained for a minimum of 24 hours?	_____	_____	_____

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7. Are controls present to assure that the numbered balls are placed back into the selection device prior to calling the next game?	_____	_____	_____
8. Is the authenticity of each payout verified by at least two persons?	_____	_____	_____
9. If a computerized card verifying system functions as the second person verifying the payout, is the card with the winning numbers displayed to patrons in the bingo room?	_____	_____	_____

**Testing of Questions 10 and 11 is required.**

**Scope: For questions 10 and 11, select payout documentation for 2 days per year. Test days should be in non-consecutive months.**

<b>10.</b> In addition to the two verifiers, do payouts in excess of \$1,200 require written approval, by supervisory personnel independent of the transaction, that the ticket has been examined and verified to the master ticket record to ensure that the ticket has not been altered?	_____	_____	_____
<b>11.</b> Is the total payout computed and recorded by shift (and session, if applicable)?	_____	_____	_____

***Promotional Payouts and Awards***

**The following question must be answered if the cost of personal property or bonus and promotional payouts are deducted from bingo revenue.**

**Testing of promotional payout documentation is required.**

**Scope: Select promotional payout documentation for 2 days per year. Test days should be in non-consecutive months.**

<b>12.</b> Does the payout form/documentation include the following information:			
a. Date and time?	_____	_____	_____
b. Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.)?	_____	_____	_____
c. Type of promotion?	_____	_____	_____

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d. Signature of at least one employee authorizing and completing the transaction?	_____	_____	_____

***Control of Funds***

Testing of Questions 13 and 14 is required.

Scope: For Questions 13 and 14, select bingo accountability documents for 2 days per year. Test days should be in non-consecutive months.

13. Are all funds used to operate the bingo department recorded on an accountability form?	_____	_____	_____
14. Are the above funds counted by at least two persons and reconciled to the recorded amounts at the end of each shift?	_____	_____	_____

***Access to Sensitive Areas***

15. Is access to controlled bingo equipment (e.g., blower, balls in play, and back-up balls) restricted to authorized persons?	_____	_____	_____
16. Are procedures established to inspect new bingo balls put into play as well as for those in use?	_____	_____	_____
17. Is bingo equipment maintained and checked for accuracy on a periodic basis?	_____	_____	_____
18. Is the bingo card inventory controlled so as to assure the integrity of the cards being used?	_____	_____	_____

***Statistics***

Testing of Question 19 is required.

Scope: Select records for 1 day per year.

19. Are records maintained which include win, write (card sales), and a win-to-write hold percentage for:			
a. Each shift or each session?	_____	_____	_____

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b. Each day?	_____	_____	_____
c. Month-to-date?	_____	_____	_____
d. Year-to-date?	_____	_____	_____
20. Is bingo statistical information reviewed by non-bingo management at least on a monthly basis?	_____	_____	_____
21. Are any large or unusual statistical fluctuations investigated by non-bingo management?	_____	_____	_____
<u>22.</u> Are such investigations documented and maintained?	_____	_____	_____

***Random Number Generator (if applicable)***

23. Is the random number generator linked to the computer system and does it directly relay the numbers selected into the computer without manual input?	_____	_____	_____
24. Are bingo personnel precluded access to the random number generator?	_____	_____	_____
<u>25.</u> At least weekly, is the numerical frequency distribution reviewed for potential patterns by an individual independent of the bingo department?	_____	_____	_____